



State of Nevada – Department Of Personnel

CLASS SPECIFICATION

<u>TITLE</u>	<u>GRADE</u>	<u>EEO-4</u>	<u>CODE</u>
REVENUE OFFICER III	34	B	7.231
REVENUE OFFICER II	32	B	7.233
REVENUE OFFICER I	30	B	7.239

SERIES CONCEPT

Revenue Officers are responsible for investigating violations of and enforcing taxes, licensing and other laws, regulations and rules pertaining to collection of revenue and taxation.

Incumbents collect delinquent taxes and secure funds for dishonored checks from businesses or independent operators by reviewing status reports of problem accounts, prioritizing accounts according to the greatest risk of loss, contacting and interviewing the delinquent taxpayer, calculating monies owed and issuing a deficiency or jeopardy determination.

Incumbents investigate instances of suspected noncompliance with tax/license rules by researching existence and type of business operation, its legal ownership, and possibility of an existing account. Initiates collection/compliance activities as necessary.

Incumbents compile and submit monthly reports of accounts collected.

Incumbents conduct investigations into the whereabouts of business owners who have left the area and are liable for taxes or the possibility of a business owner's hidden assets or revenue sources from which the State could secure funds for taxes owed. Initiate collection activities if appropriate.

Incumbents provide assistance to taxpayers by informing them of and interpreting Federal and State rules, regulations and statutes and requirements of the particular tax which pertains to their business operation, completing required forms, amending incorrect returns, etc. to ensure their understanding and continued compliance with the law.

Incumbents prepare all documentation, recommend the approval of, and accompany law enforcement officials in the execution of a seizure, sealing, lien against or withhold of a business's facility and/or assets in situations of extreme delinquency and noncompliance.

Incumbents perform related work as required.

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CLASS CONCEPTS

Revenue Officer III: Under direction of a Tax Administrator, Revenue Officer III incumbents review and resolve the more complex issues in the areas of collection, investigation and taxpayer disagreements, in addition to performing the full range of duties described in the series concept. Revenue Officer III incumbents function as the first-line supervisor for a team of Revenue Officers, and supervisory duties include assigning and reviewing work of subordinates; training and evaluating performance of staff; and providing technical expertise, assistance and direction to staff regarding collection and investigation activities.

Revenue Officer II: Under general supervision, Revenue Officer II incumbents are expected to perform the full range of duties described in the series concept. Work is assigned through directives and reviewed for technical accuracy. This is the second level of the series.

Revenue Officer I: Under immediate supervision, Revenue Officer I incumbents perform all or part of the duties described in the series concept. Work is assigned through specific instructions and reviewed for technical accuracy. Positions may be permanently assigned at this level, or may work in a training capacity. This is the first level of the series.

MINIMUM QUALIFICATIONS

CONDITION OF EMPLOYMENT: A valid State of Nevada driver's license or evidence of equivalent mobility is required for all positions in this series.

REVENUE OFFICER III

EDUCATION AND EXPERIENCE:

I

Graduation from high school and three years of experience in one of the following areas: management of a small business or a branch of major activity in a large business with responsibility for collection of delinquent accounts which must have included the authority to grant, adjust and arrange terms of credit; or as an auditor, collection agent, claims examiner, tax examiner or investigator, in government or in an insurance or financial setting, two years of which must have been in collections; OR

II

One year of experience as a Revenue Officer II in Nevada State service; OR

III

An equivalent combination of education and experience.

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MINIMUM QUALIFICATIONS (cont'd)

REVENUE OFFICER III (cont'd)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

These are identical to the Full Performance Knowledge, Skills and Abilities for Revenue Officer II.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

Thorough knowledge of: effective tax and revenue investigation, collection and enforcement procedures; techniques used in resolving complex tax and revenue issues. **Ability to:** train, supervise and evaluate the performance of Revenue Officers and support staff as assigned; assign and review work; evaluate the work product of subordinates and recommend improvement as appropriate; provide technical expertise regarding tax and revenue investigation, collection and enforcement activities.

REVENUE OFFICER II

EDUCATION AND EXPERIENCE:

I

Graduation from high school and three years of experience in one of the following areas: management of a small business or a branch of major activity in a large business with responsibility for collection of delinquent accounts which must have included the authority to grant, adjust and arrange terms of credit; or as an auditor, collection agent, claims examiner, tax examiner or investigator, in government or in an insurance or financial setting, one year of which must have been in collections; OR

II

One year of experience as a Revenue Officer I or Tax Examiner in Nevada State service; OR

III

An equivalent combination of education and experience.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

These are identical to the Full Performance Knowledge, Skills and Abilities for Revenue Officer I.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

Working knowledge of: tax or monetary revenue collection techniques and procedures; investigative methods and sources of information used in reviewing suspected nonpayment of taxes and revenue; enforcement of tax or revenue collection laws, regulations and licensing requirements for a variety of businesses and individuals. **Ability to:** communicate effectively both orally and in writing; establish and maintain cooperative working relationships with taxpayers, attorneys, taxpayer representatives, accountants, department staff and others.

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MINIMUM QUALIFICATIONS (cont'd)

REVENUE OFFICER I

EDUCATION AND EXPERIENCE:

I

Graduation from high school and two years of experience in one of the following areas: management of a small business or a branch of major activity in a large business with responsibility for collection of delinquent accounts which must have included the authority to grant, adjust and arrange terms of credit; or as an auditor, collection agent, claims examiner, tax examiner or investigator, in government or in an insurance or financial setting; OR

II

An equivalent combination of education and experience.

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

Knowledge of: collection methods and techniques; research/investigative techniques and sources of information to effectively investigate a business' activity or the location of an individual. **General knowledge of:** accounting and bookkeeping. **Skill in:** basic mathematical computation sufficient to calculate taxes and penalties; written English sufficient to compose routine business correspondence and reports.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

Thorough knowledge of: the rules and regulations of the tax statutes administered within the work unit.

This class specification is used for classification, recruitment and examination purposes. It is not to be considered a substitute for work performance standards for positions assigned to this class.

	<u>7.231</u>	<u>7.233</u>	<u>7.239</u>
ESTABLISHED:	07/18/97UC	12/16/76	12/16/76
REVISED:		11/03/78-3	11/03/78-3
REVISED:		02/09/79-3	02/09/79-3
REVISED:		07/01/89-3	07/01/89-3R
		12/14/89PC	12/14/89PC
REVISED:		07/01/93P	07/01/93P
		09/24/92PC	09/24/92PC
REVISED:		07/18/97UC	07/18/97UC